

State of Idaho

Office of the Secretary of State

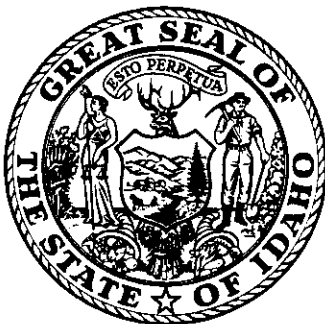
**CERTIFICATE OF AUTHORITY
OF
G-P GYPSUM CORPORATION**

File Number C 164436

I, BEN YSURSA, Secretary of State of the State of Idaho, hereby certify that an Application for Certificate of Authority, duly executed pursuant to the provisions of the Idaho Business Corporation Act, has been received in this office and is found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Authority to transact business in this State and attach hereto a duplicate of the application for such certificate.

Dated: 13 January 2006



Ben Ysursa

SECRETARY OF STATE

By *Lyette Holloway*

202



APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

05 JAN 13 AM 11:54

The undersigned Corporation applies for a Certificate of Authority and states as follows:

SECRETARY OF STATE
STATE OF IDAHO

1. The name of the corporation is:

G-P GYPSUM CORPORATION

2. The name which it shall use in Idaho is: _____

3. It is incorporated under the laws of:
- Delaware

4. Its date of incorporation is:
- 08/21/1986

5. The address of its principal office is:

133 Peachtree Street, N.E., Atlanta, GA 30303

6. The address to which correspondence should be addressed, if different from Item 5, is: _____

7. The street address of its registered office in Idaho is:
- c/o C T Corporation System, 300 North 6th Street, Boise, ID 83702

and its registered agent in Idaho at that address is: C T Corporation System

8. The names and respective business addresses of its directors and officers are:

Name

Office

Address

SEE ATTACHMENTDated: 1-11-06Signature: Beth LawlessTyped Name: Beth LawlessCapacity: Asst. Secretary

Customer Acct # : _____

(If using pre-paid account)

Secretary of State use only

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Rev 06/2002

ID026 - 9/4/2002 CT Filing Manager Online

IDAHO SECRETARY OF STATE
01/13/2006 05:00
CK: 8137 CT: 20168 BH: 932015
1 @ 100.00 = 100.00 AUTH PRO # 2
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Received 01-13-2006 08:08am

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C 164436

**G-P GYPSUM CORPORATION
DIRECTORS****NAME****ADDRESS****Tye G. Darland****133 Peachtree Street, N.E.
Atlanta, GA 30303****David R. Fleiner****133 Peachtree Street, N.E.
Atlanta, GA 30303****Tyler L. Woolson****133 Peachtree Street, N.E.
Atlanta, GA 30303****186789
01/11/2006**

**G-P GYPSUM CORPORATION
OFFICERS**

<u>NAME</u>	<u>TITLE</u>	<u>ADDRESS</u>
David R. Fleiner	President	133 Peachtree Street, N.E. Atlanta, GA 30303
Tye G. Darland	Vice President and Secretary	133 Peachtree Street, N.E. Atlanta, GA 30303
Tyler L. Woolson	Chief Financial Officer and Treasurer	133 Peachtree Street, N.E. Atlanta, GA 30303
William A. Mamrack	Vice President - Taxes	133 Peachtree Street, N.E. Atlanta, GA 30303
Howard A. Schutte	Vice President – Manufacturing Operations	133 Peachtree Street, N.E. Atlanta, GA 30303
Alan H. Thielemann	Vice President – Sales and Marketing	133 Peachtree Street, N.E. Atlanta, GA 30303
Robert A. Currie	Assistant Secretary	133 Peachtree Street, N.E. Atlanta, GA 30303
Beth Lawless	Asstistant Secretary	133 Peachtree Street, N.E. Atlanta, GA 30303
Eric M. Lee	Assistant Secretary	133 Peachtree Street, N.E. Atlanta, GA 30303
Ann F. Mingledorff	Assistant Secretary	133 Peachtree Street, N.E. Atlanta, GA 30303
Carol A. Stephens	Assistant Secretary	133 Peachtree Street, N.E. Atlanta, GA 30303
Marvin L. Waldrep	Assistant Secretary	133 Peachtree Street, N.E. Atlanta, GA 30303
Steven A. Coulter	Assistant Treasurer	133 Peachtree Street, N.E. Atlanta, GA 30303
Larry A. Feind	Assistant Treasurer	133 Peachtree Street, N.E. Atlanta, GA 30303

186789
01/11/2006

Mary K. Kelly

Assistant Treasurer

133 Peachtree Street, N.E.
Atlanta, GA 30303

Diana K. Stoffel

Assistant Treasurer

133 Peachtree Street, N.E.
Atlanta, GA 30303

186789
01/11/2006

Delaware

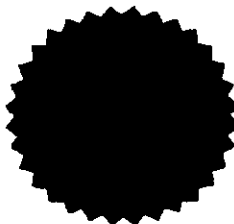
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The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "G-P GYPSUM CORPORATION" IS DULY INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL CORPORATE EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE ELEVENTH DAY OF JANUARY, A.D. 2006.

AND I DO HEREBY FURTHER CERTIFY THAT THE ANNUAL REPORTS HAVE BEEN FILED TO DATE.

AND I DO HEREBY FURTHER CERTIFY THAT THE FRANCHISE TAXES HAVE BEEN PAID TO DATE.



Harriet Smith Windsor
Harriet Smith Windsor, Secretary of State

2099575 8300

AUTHENTICATION: 4441970

060030220

DATE: 01-11-06

TOTAL P.06